

# Form IL-8453 Instructions

## General Information

Form IL-8453 is for Electronic Return Originators' (EROs) use only. Taxpayers who file Form IL-1040, Illinois Individual Income Tax Return, using the Tax-Prep Software method must **not** use Form IL-8453.

EROs are required to retain all original IL-8453 forms and supporting documents at their site for a three year period. The Illinois Department of Revenue (IDOR) will request selected IL-8453 forms for inspection. **Do not send any IL-8453 forms unless requested.**

### Where do I mail Form IL-8453 if requested for review?

ELECTRONIC FILING DIVISION, ILLINOIS DEPARTMENT OF REVENUE, PO BOX 19479, SPRINGFIELD IL 62794-9479

### What if I have questions?

If you have questions, write to the address above or call us weekdays at 217 524-4767 between 8:30 a.m. and 5:00 p.m.

## Step-by-Step Instructions

### Declaration control number (DCN)

The DCN is a 14-digit number assigned by the ERO to each electronic return. The ERO must enter the DCN only after IDOR acknowledges the electronic Form IL-1040 as accepted.

### Step 1: Provide taxpayer information

Print or type the taxpayer's name, mailing address, Social Security number (SSN) and daytime telephone number. Also, include the spouse's information (if applicable). Write the SSN(s) in the same order as on the transmitted electronic IL-1040 return.

**Note:** All information on Form IL-8453 **must** be identical to the information on the transmitted electronic Form IL-1040 return.

### Step 2: Complete information from tax return (whole dollars only)

- 1 Net income – Amount from Form IL-1040, Line 13, or Schedule NR, Nonresident and Part-Year Resident Computation of Illinois Tax, Step 5, Line 55.
- 2 Tax – Amount from Form IL-1040, Line 15.
- 3 Illinois Income Tax withheld – Amount from Form IL-1040, Line 17. If the amount is zero or blank, write zero. Do **not** include amounts from Lines 18, 19, 20b, 21b, 22b, or 23.
- 4 Overpayment – Amount from Form IL-1040, Line 30.
- 5 Total amount due – Amount from Form IL-1040, Line 34.
- 6 Filing status – Indicate the same filing status as transmitted on the electronic IL-1040 return.

### Step 3: Complete direct deposit of refund or electronic funds withdrawal information

The taxpayer can choose to directly deposit a refund or have the amount of tax due automatically withdrawn from their checking or savings account. The taxpayer must provide the ERO with proof of account ownership (*i.e.*, check or other financial institution statement that includes the routing number (RN), taxpayer's name, and the account number (AN)). A deposit slip is **not** acceptable.

- 7 The RN must be nine digits. The first two numbers must be 01 through 12 or 21 through 32.
- 8 The AN may contain up to 17 alphanumeric characters. Include hyphens, but omit spaces and special symbols. Write the AN from the left, leaving any blank spaces at the right end.
- 9 Check the type of account.
- 10 Date the taxpayer authorizes the payment to be electronically withdrawn.
- 11 Amount of payment the taxpayer authorizes to be electronically withdrawn.
- 12 Name on the checking or savings account.

**Note:** To initiate a payment or refund transaction, the information in this Step must be included within the electronic transmission.

### IDOR is **not** responsible if a financial institution rejects a direct deposit or electronic funds withdrawal transaction.

Some financial institutions

- may not allow a refund to be deposited into an account if the names on the account are not the same names that appear on the refund. If a direct deposit fails, a paper check will be automatically issued.
- do not allow electronic funds withdrawals from some types of savings accounts. If an electronic funds withdrawal fails, the taxpayer will receive a notice from IDOR that may include penalty and interest.

### Step 4: Taxpayer declaration and signature

The taxpayer **must** check one of the boxes in Step 4, and sign Form IL-8453.

If the ERO changes the electronic IL-1040 return after the taxpayer has signed Form IL-8453, and the electronic IL-1040 return has not been transmitted, the taxpayer **must** sign a corrected Form IL-8453 if either of the following applies:

- the net income on Form IL-8453, Step 2, Line 1, differs more than \$50 from the amount on the electronic IL-1040 return, *or*
- the tax on Form IL-8453 Step 2, Line 2, the tax withheld on Step 2, Line 3, the overpayment on Step 2, Line 4, or the total amount due on Step 2, Line 5, differ from the corresponding amount on the electronic IL-1040 return by more than \$14.

For additional information, refer to the Illinois Department of Revenue Procedure for Electronic Filing of Individual Income Tax Returns (IL-1345), through our Website at [tax.Illinois.gov](http://tax.Illinois.gov).

### Step 5: Electronic return originator (ERO) and paid preparer declaration and signature

Form IL-8453 must be completed and signed by the ERO. If the ERO and the paid preparer are the same entity, the paid preparer box must be checked. When the ERO and paid preparer are different, a copy of Form IL-1040 must be signed by the preparer and attached to the back of Form IL-8453.

**Collector:** If for the purpose of electronic filing, you collected but did not prepare the return, sign as the ERO and date the declaration. Complete the business' information, including the FEIN and telephone number. In this case, no SSN or Preparer's Taxpayer Identification number (PTIN) is required.

### Step 6: Required attachments

Attach to the **front** of Form IL-8453:

- "Copy 2" of all W-2, Wage and Tax Statement; W-2G, Certain Gambling Winnings; and 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, *Etc.*,.

Attach to the **back** of Form IL-8453:

- out-of-state returns, if credit is claimed for tax paid to other states (IL-1040, Line 19); and
- Form IL-1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, if filing an IL-1040 return on behalf of a deceased taxpayer.

**Note:** Substitute wage and tax statement forms 4852 (federal or Illinois) cannot be attached to Form IL-8453 or submitted later instead of W-2, W-2G, and 1099-R forms. Form IL-1040 returns that include 4852 forms must be filed on a paper Form IL-1040.